

EXHIBIT 2 - COLLECTION NOTICES FROM THE U.S. DEPARTMENT OF THE TREASURY (USDT) ADDRESSED TO THE PETITIONER COLLECTING OVER \$29,000,000.00 IN PAYMENTS ALLEGEDLY OWED TO THE USDT. The USDT determined that ARR was the person responsible for the taxes of IEU.

- 2.1 - \$ 6,226.66 (\$ 4,449.00 Plus interests accrued until December 22,1998).
- 2.2 - \$ 195,582.07 (\$160,782.60 Plus interests accrued until December 22,1998).
- 2.3 - \$ 325,577.66 (\$213,917.00 Plus interests accrued until December 22,1998).
- 2.4 - \$ 405,012.16 (\$331,752.81 Plus interests accrued until December 22,1998).
- 2.5 - \$ 2,781,948.87 (\$1,827.847.00 Plus interests accrued until December 22,1998).
- 2.6 - \$ 25,540,968.50 (\$20,911,099.98 Plus interests accrued until December 22,1998).

Total \$29,255,315.92



DEPARTMENT OF TREASURY
FINANCIAL MANAGEMENT SERVICE
BIRMINGHAM, AL 35283-0794
December 22, 1998

Financial Officer, Instituto De Educacion Universal
Mr. Angel Rivera, President
404 Avenida Barbosa
Hato Rey, PR 00917

DMSC Account Number: 990011057-121626

Dear Financial Officer:

This is to advise you that your unpaid delinquent debt owed to the Department of Education has been referred to the U.S. Department of the Treasury for collection. According to the Department of Education's records, you owe \$4,449.00 to the United States Government.

Aggressive legal collection action will commence against you unless you make payment in the amount of \$6,626.66, which includes all administrative fees and applicable interest, within ten (10) days of the date of this letter.

If you wish to avoid the pending collection measures being prepared to collect your debt, you must immediately send your check or money order, made payable to the U.S. Treasury. To ensure proper credit to your account, include the account number in the memo section of your check, and forward the check with the enclosed PAYMENT COUPON to:

U.S. Department of the Treasury – FMS
Debt Management Services
P.O. Box 105576
Atlanta, GA 30348

Correspondence should be directed to:

Debt Management Servicing Center (TRFM)
Post Office Box 830794
Birmingham, AL 35283-0794

If you are unable to pay your debt in full, please contact Sharon Carter at (888) 826-3127 immediately.

Sincerely,

A handwritten signature in black ink, appearing to read "CA Wilson", is located below the "Sincerely," text.

Charles A. Wilson
Debt Management Services

Enclosure



DEPARTMENT OF TREASURY
FINANCIAL MANAGEMENT SERVICE
BIRMINGHAM, AL 35283-0794
December 22, 1998

Financial Officer, Instituto De Educacion Universal
Mr. Angel Rivera, President
404 Avenida Barbosa
Hato Rey, PR 00917

DMSC Account Number: 990011060-121626

Dear Financial Officer:

This is to advise you that your unpaid delinquent debt owed to the Department of Education has been referred to the U.S. Department of the Treasury for collection. According to the Department of Education's records, you owe \$160,782.60 to the United States Government.

Aggressive legal collection action will commence against you unless you make payment in the amount of \$195,582.07, which includes all administrative fees and applicable interest, within ten (10) days of the date of this letter.

If you wish to avoid the pending collection measures being prepared to collect your debt, you must immediately send your check or money order, made payable to the U.S. Treasury. To ensure proper credit to your account, include the account number in the memo section of your check, and forward the check with the enclosed PAYMENT COUPON to:

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Sincerely,

Charles A. Wilson
Debt Management Services

Enclosure



**DEPARTMENT OF TREASURY
FINANCIAL MANAGEMENT SERVICE
BIRMINGHAM, AL 35283-0794
December 22, 1998**

Financial Officer, Instituto De Educacion Universal
Mr. Angel Rivera, President
404 Avenida Barbosa
Hato Rey, PR 00917

DMSC Account Number: 990011058-121626

Dear Financial Officer:

This is to advise you that your unpaid delinquent debt owed to the Department of Education has been referred to the U.S. Department of the Treasury for collection. According to the Department of Education's records, you owe \$213,917.00 to the United States Government.

Aggressive legal collection action will commence against you unless you make payment in the amount of \$325,577.66, which includes all administrative fees and applicable interest, within ten (10) days of the date of this letter.

If you wish to avoid the pending collection measures being prepared to collect your debt, you must immediately send your check or money order, made payable to the U.S. Treasury. To ensure proper credit to your account, include the account number in the memo section of your check, and forward the check with the enclosed PAYMENT COUPON to:

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Charles A. Wilson
Debt Management Services

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DEPARTMENT OF TREASURY
FINANCIAL MANAGEMENT SERVICE
BIRMINGHAM, AL 35283-0794
December 22, 1998

Financial Officer, Instituto De Educacion Universal
Mr. Angel Rivera, President
404 Avenida Barbosa
Hato Rey, PR 00917

DMSC Account Number: 990011061-121626

Dear Financial Officer:

This is to advise you that your unpaid delinquent debt owed to the Department of Education has been referred to the U.S. Department of the Treasury for collection. According to the Department of Education's records, you owe \$331,597.81 to the United States Government.

Aggressive legal collection action will commence against you unless you make payment in the amount of \$405,012.16, which includes all administrative fees and applicable interest, within ten (10) days of the date of this letter.

If you wish to avoid the pending collection measures being prepared to collect your debt, you must immediately send your check or money order, made payable to the U.S. Treasury. To ensure proper credit to your account, include the account number in the memo section of your check, and forward the check with the enclosed PAYMENT COUPON to:

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FINANCIAL MANAGEMENT SERVICE
BIRMINGHAM, AL 35283-0794
December 22, 1998

Financial Officer, Instituto De Educacion Universal
Mr. Angel Rivera, President
404 Avenida Barbosa
Hato Rey, PR 00917

DMSC Account Number: 990011059-121626

Dear Financial Officer:

This is to advise you that your unpaid delinquent debt owed to the Department of Education has been referred to the U.S. Department of the Treasury for collection. According to the Department of Education's records, you owe \$1,827,847.00 to the United States Government.

Aggressive legal collection action will commence against you unless you make payment in the amount of \$2,781,948.87, which includes all administrative fees and applicable interest, within ten (10) days of the date of this letter.

If you wish to avoid the pending collection measures being prepared to collect your debt, you must immediately send your check or money order, made payable to the U.S. Treasury. To ensure proper credit to your account, include the account number in the memo section of your check, and forward the check with the enclosed PAYMENT COUPON to:

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Sincerely,

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Charles A. Wilson
Debt Management Services

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DEPARTMENT OF TREASURY
FINANCIAL MANAGEMENT SERVICE
BIRMINGHAM, AL 35283-0794
December 22, 1998

Financial Officer, Instituto De Educacion Universal
Mr. Angel Rivera, President
404 Avenida Barbosa
Hato Rey, PR 00917

DMSC Account Number: 990011062-121626

Dear Financial Officer:

This is to advise you that your unpaid delinquent debt owed to the Department of Education has been referred to the U.S. Department of the Treasury for collection. According to the Department of Education's records, you owe \$20,911,099.98 to the United States Government.

Aggressive legal collection action will commence against you unless you make payment in the amount of \$25,540,968.50, which includes all administrative fees and applicable interest, within ten (10) days of the date of this letter.

If you wish to avoid the pending collection measures being prepared to collect your debt, you must immediately send your check or money order, made payable to the U.S. Treasury. To ensure proper credit to your account, include the account number in the memo section of your check, and forward the check with the enclosed PAYMENT COUPON to:

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Sincerely,

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Charles A. Wilson
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